Woodhaven

Section 2

Woodhaven Water Division Rate Case Docket No. 00-

Period Reported: 2001

Schedule Page

Person Responsible: D. Leppert

WP-A5

1 of 3

Jurisdictional Allocation Summary Workpaper

Corporate Office and Cash Remittance Center Allocation Procedures

Line

- Costs related to the Company's Corporate Office and Cash Remittance Center are 1
- allocated among each of the operating divisions based upon customer count. 2

2 of 3 D. Leppert

Proposed Test Year Period: Future Period Reported: Average 2001

Jurisdictional Allocation Summary Workpaper

	Account		Woodha	ven Water Allocation	Factors
	Number	Account Description	Local Accounts	Corporate Office	Remittance Center
<u>Line</u>	(<u>A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>
1		Intangible Plant	100%	0%	0%
2	301	Organization	100%	0%	0%
3	302	Franchises & Consents	100%	0%	0%
4		Source of Supply Plant			
5	303	Land and Land Rights	100%	0%	0%
6	304	Structures and Improvements	100%	0%	0%
7	306	Lake, River and Other Intakes	100%	0%	0%
8	307	Wells and Springs	100%	0%	0%
9	309	Supply Mains	100%	0%	0%
10					
11					
12		Pumping Plant			
13	303	Land and Land Rights	100%	0%	0%
14	304	Structures and Improvements	100%	0%	0%
15	310	Power Generating Equipment	100%	0%	0%
16	311	Electric Pumping Equipment	100%	0%	0%
17		Water Treatment Plant		_	
18	303	Land and Land Rights	100%	0%	0%
19	304	Structures and Improvements	100%	0%	0%
20	320	Water Treatment Equipment	100%	0%	0%
21					
22		Transmission & Dist. Plant			
23	303	Land and Land Rights	100%	0%	0%
24	304	Structures and Improvements	100%	0%	0%
25	330	Dist, Reservoirs & Standpipes	100%	0%	0%
26	331	T & D Mains	100%	0%	0%
27	333	Services	100%	0%	0%
28	334	Meters	100%	0%	0%
29	334	Meter Installations	100%	0%	0%
30	335	Hydrants	100%	0%	0%
31		0 10 1			
32		General Plant	201	40.0004	40.000/
33	303	Land and Land Rights	0%	10.23%	10.23%
34	304	Structures and Improvements	0%	10.23%	10.23%
35	344	Laboratory Equipment	100%	0%	0%
36	340	Office Furniture and Equipment	100%	10.23% 0%	10.23% 0%
37	346	Communication Equipment	100%	0% 0%	0%
38 39	347	Miscellaneous Equipment	100% 100%	0% 10.23%	10.23%
	341	Transportation Equipment	100%		0%
40	343	Tools, Shop and Garage Equip.	100%	0%	U 76

⁽¹⁾ Accounts 30360, 30460, 34060 ans 341 for the Kankakee Division are total Company accounts. The balances of these accounts are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

⁽²⁾ Accounts 30462 and 34062 for the Vermilion County Division include the Company's cash remittance center assets. These assets are allocated among operating divisions based on customer count. (See Schedule A-5, page 2)

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: Average 2001 Schedule Page Person Responsible: WP-A5 3 of 3 D. Leppert

Jurisdictional Allocation Summary Workpaper

Jurisdictional Allocation Statistics

<u>Line</u>	CIWC Operating Division (<u>A)</u>	Ave. 2001 Customer Count (B)	Allocation Factor % (C)	Ave. 2001 Plant <u>(D)</u>	Allocation Factor % (E)	2000 & 2001 Tank Painting Expense <u>(F)</u>	Allocation Factor % (G)	2000 & 2001 Pension Expense (<u>H)</u>	Allocation Factor %
1	Corporate			\$1,311,479	0.89%				
2	Kankakee	21,242	35.01%	49,591,549	33.53%	\$79,609	35.40%	\$11,244	42.29%
3	Willowbrook:								
4	Water	911	1.50%	2,636,024	1.78%	2,250	1.00%	517	1.94%
5	Sewer	970	1.60%	4,732,581	3.20%			513	1.93%
6	University Park:								
7	Water	1,629	2.68%	6,323,647	4.28%	0	0.00%	1,146	4.31%
8	Sewer	1,594	2.63%	14,452,499	9.77%			1,030	3.87%
9	Woodhaven:			_		_		-	
10	Water	6,207	10.23%	3,722,927	2.52%	3,828	1.70%	646	2.43%
11	Sublette Water	197	0.32%						
12	Sewer	5,465	9.01%	4,717,506	3.19%			618	2.32%
13	Candlewick:								
14	Water	2,453	4.04%	3,523,041	2.38%	2,640	1.17%	964	3.63%
15	Tower Lakes Water	373	0.61%				•		
16	Sewer	0	0.00%	0	0.00%			787	2.96%
17	Oak-Run	2,612	4.30%	1,753,070	1.19%	1,243	0.55%	134	0.50%
18	Danville	17,020	28.05%	55,130,056	<u>37.28%</u>	<u>135,326</u>	<u>60.17%</u>	<u>8,991</u>	<u>33.81%</u>
19									
20	TOTAL	60,671	100%	\$147,894,379	100%	\$224,896	100%	\$26,590	100%

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 2000 & 2001 Workpaper Page Person Responsible: WP-B1 1 of 1 D. Leppert

Jurisdictional Rate Base Summary

Detailed Back-up for Calculation of Average Test Year

		Supporting	Projected	2000 to 2001	Projected	Ave. Future Test
	Rate Base Component	Schedule	12/31/00	Change	12/31/01	Year (C + E)/2
Line	(A)	(B)	(C)	(D)	(E)	(F)
Lino						
1	Gross Utility Plant in Service at Orig. Cost	B - 5	\$4,077,690	\$146,893	\$4,224,584	\$4,151,137
2	Non-AFUDC CWIP	B - 7	0	0	0	0
3	Less: Reserve for Accum. Depreciation	B-6	1,338,212	68,641	1,406,853	1,372,532
4	Net Utility Plant		\$2,739,479	\$78,252	\$2,817,731	\$2,778,605
5				1		
6	Additions		1	1		
7	1					
8	Deferred Charges	B - 10	7,254	-1,820	5,434	6,344
9	Materials & Supplies	B - 8.1	16,850	233	17,083	16,967
10	Cash Working Capital		39,837	1,690	41,527	40,682
11	Amort, of Contributions In Aid of Const.	B - 15	397,238	18,460	415,698	406,468
12						
13	Deductions	1				
14						
15	FAS 87 Pension	B - 87	7,784	335	8,119	7,952
16	Customer Advances	B - 15	0	0	0	0
17	Contributions In Aid of Construction	B - 15	923,014	0	923,014	923,014
18	FAS 109 Net Regulatory Liability / (Asset)	B - 109	0	0	0	0
19	Deferred Income Taxes - Total	B-9	204,498	8,662	213,159	208,829
20						
21						
22	Original Cost Rate Base		\$2,065,362	\$87,818	\$2,153,180	\$2,109,271

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Allowance for Funds Used During Construction

Supporting Workpaper - Test Year Analysis

<u>Line</u>	Month (A)	Total CWIP Balance (B)	CWIP Bal. with AFUDC (C)	CWIP Bal. w/o AFUDC (D)	AFUDC Accrual Rate (E)	AFUDC Generated (F)
1	January	\$0	\$0	\$0	N/A	N/A
2						
3	February	0	0	0		
4	_					
5	March	0	0	0		
6						
7	April	0	0	0		
8						
9	May	0	0	0		
10						
11	June	0	0	0		
12						
13	July	0	0	0		
14	·					
15	August	0	0	0		
16						
17	September	0	٥	0		
18						
19	October	0	0	0		
20						
21	November	0	0	0		
22						
23	December	0	0	0		

CONSUMERS ILLINOIS WATER COMPANY Woodhaven Water Division Rate Case Docket No. 00-

Period Reported, 1999-2001 Pnor Year (1999) 12 Mo. Actual Schedule Page Person Responsible: WP-B9.1 1 of 1 F. Simpson

Detailed Listing of Balance Sheet Assets and Liabilities - Rate Base

Debit / (Line	Credit) Components (A) Rate-Base items Only	CRWC & ICC Account # (B)	(<u>C</u>)	Description of Event (D) See Column A	TOTAL Difference as of 12/31/99 (E)	Woodhaven Difference as of 12/31/99 (D.x.E) (FI	TOTAL Proj. Difference as of 12/31/00 (G)	Woodhaven Proj. Difference as of 12/31/00 (D x G) (H1)	Woodhaven Proj. Ave. 2000 (F + H)/2 (j)	TOTAL Proi. Difference as of 12/31/01 (J)	Woodhaven Proj. Difference as of 12/31/01 (D x J) (K)	Woodhaven Proj. Ave Fulure Test Year 2001 (H+K)/2 让)	Woodhaven Proj. Difference to C-5 (L - I) (<u>M/)</u>
1 2 3 4 5 6 7 8	Overheads and Other Tank Painting @ 46% FiT, 6.40% SIT Pension Tank Painting @ 34% FIT, 7.18% SIT Excess Tax Depreciation Cost of Removal / Loss Contributions in Aid of Construction Customer Advances	283 283 190 283 282 263 190	Allocator Plant Expense Expense Expense Plant Plant Plant Plant	Allocation % 2.52% 1.70% 2.43% 1.70% 2.52% 2.52% 2.52% 2.52%	\$ (4,047,429) (16,593) 29,283 91,429 (23,607,172) (1,277,390) 8,820,294 47,528	(\$101,885) (282) 711 1,556 (594,260) (32,155) 222,032 1,196	\$ (3,286,084) (2,372) 42,577 (455,609) (24,108,295) (1,277,390) 8,820,294 47,529	(\$62,720) (40) 1,034 (7,757) (606,875) (32,156) 222,032 1,196	\$ (92,303) (161) 873 (3,100) (800 568) (32,156) 222,032 1,196	\$ (3,092,189) 55,871 (485,268) (25,107,409) (1,277,390) 8,820,294 47,529	(\$77,839) 1,357 (8,260) (832,026) (32,156) 222,032 1,196	\$ (80,279) (20) 1,196 (8,008) (619,450) (32,156) 222,032 1,198	\$ 12,023 141 223 (4,908) (18,883)
9 10 11 12	Total Deferred income Taxes				\$ (19,960,049)	\$ (503,088)	\$ (20,219,439)	\$ (505,285)	\$ (504,186)	\$(21,038, 54 2)	\$ (525,694)	\$ (515.489)	<u>\$ (11,303)</u>

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Detailed Jurisdictional Operating Income Summary

Workpaper Page

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future Period Reported: 2001

Detailed Back-up Workpaper

_ine	Account Number (A)	income Statement Category (B)
1	460-474	Operating Revenues
2		
3	601	Salaries & Wages, Employees
4	603	Salaries & Wages, Officers
5	604	Employee Pensions & Benefits
6	615 & 616	Purchased Power & Fuel for Power Prod.
7	618	Chemicals
8	620	Materials & Supplies
9	631	Contractual Services - Engineering
10	632	Contractual Services - Accounting
11	633	Contractual Services - Legal
12	634	Contractual Services - Management
13	635	Contractual Services - Other
14	641 - 642	Lease Expense
15	650	Transportation Expense
16	656 - 659	Insurance Expense
17	667	Regulatory Commission Exp. Amortization
18	670	Bad Debt Expense
19	675	Miscellaneous Expense SUB-TOTAL O&M
20	400	
21	403	Depreciation Amortization of Utility Plant Acquisition Adjust.
22	406 407	Amortization - Transaction Costs
23	407	Taxes Other Than Income
24	400	Taxes Outer Hair ricome
25		TOTAL EXPENSES (Excluding Income Tax)
26 27		TOTAL EXPERSES (Excluding moonle (ax)
27 28	409 - 411	Income Taxes Federal
29	409 - 411	State
30	400-411	TOTAL EXPENSES (Including Income Tax)
31		The state of the s
32		Net Operating income
33		
34	419,421,426	Non-operating Income - Net
35	409	Non-operating Income Taxes
36		
37	420,427-429	Interest Expense -
38	,	'
39		Net Income
40		
41		Rate Base -(B - 1) - Future Test Year Average
42		
		Return on Rate Base - (D - 1)

Unadj. Jurisdictional		Supporting	Pro Forma	Rate Increase
Balance at		Schedule	Present	and Related
Present Rates	Adjustments	Source	Rates	Adjustments
(C)	(D)	(E)	(F)	(G)
\$503,961	\$0	C - 2.1	\$503,961	\$291,029
68,263			68,263	
2,942			2,942	
24,490			24,490	
34,607			34,607	
6,431			6,431	
9,309		1	9,309	
0			0	
ō				
21			21	
113,124	ĺ		113,124	
33,949			33,949	
2,171			2,171	
2,935			2,935	
6,875			6,875	
13,012	7,826	C - 2.2	20,838	
23,255	0	C - 2.3	23,255	13,429
2,006	Ĭ Ĭ	1	2,006	
343,390	7,826		351,216	13,429
53,923	59,515	C - 2.4	113,438	
0			o	
o o			l ol	
36,544			36,544	
\$433,857	\$67,341		\$501,198	\$13,429
\$433,631	\$07,341	ļ		
55	-26,337	C - 2.5	-26,282	90,184
12	-5,821	C - 2.5	-5,809	19,932
\$433,924	\$35,183		\$469,107	\$123,545
\$70,037	-\$35,183		\$34,854	\$167,484
-501	o		-501	
0	ō		o	
75,296	10,264		85,560	0
-\$5,760	-\$45,448		-\$51,208	
			\$2,073,675	
\$2,109,271	-\$35,596			
3.32%		l L	1.68%	·

Designate of
Projected
Future Year
2001
(H)
- V: 2
\$794,990
\$134,330
68,263
2,942
24,490
34,607
6,431
9,309
0
0
21
113,124
33,949
2,171
2,935
6,875
20,838
36,684
2,006
364,646
113,438
0
0
36,544
\$514,628
4014,020
63,902
14,123
\$592,652
\$202,338
V=45 ,===
E04
-501
0
85,560
\$116,276
4,,0,2,0
40.070
\$2,073,675
9.76%

Woodhaven Water Division Rate Case Docket No. 00

Period Reported: 1998

Schedule

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Person Responsible: D. Leppert

Total Payroll Costs - Total Company

<u>Line</u>	Function (A)	January 1998 (B)	February 1998 <u>(C)</u>	March 1998 <u>(D)</u>	April 1998 <u>(E)</u>	May 1998 <u>(F)</u>	June 1998 <u>(G)</u>	July 1998 <u>(H)</u>	August 1998 <u>(I)</u>	September 1998 (<u>J)</u>	October 1998 (<u>k)</u>	November 1998 (L)	December 1998 (<u>M)</u>	Total 1998 <u>(N)</u>
1	Direct Payroll to Q & M	\$150,986	\$204,680	\$323,994	\$360,286	\$253,913	\$254,641	\$263,137	\$355,016	\$275,631	\$217,969	\$243,124	\$374,398	\$3,277,775
2	Direct Payroll to Construction	42,219	50,197	60,348	43,620	43,784	47,719	57,963	79,659	50,105	43,939	40,963	63,543	624,059
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	7,603	<u>49,953</u>	<u>158,763</u>	<u>-90,836</u>	<u>13,368</u>	13,384	<u>73,740</u>	<u>15,500</u>	12,232	<u>51,195</u>	<u>5,410</u>	<u>2,572</u>	<u>312,884</u>
5									****	****		4600 407	*440.540	64 014 719
6	Total Payroll Costs	\$200,808	\$304,830	\$543,105	\$313,070	\$311,065	\$315,744	\$394,840	\$450,175	\$337,968	\$313,103	\$289,497	\$440,513	\$4,214,718
7														
8		4.074	4.074	4.074	-1,274	-1,274	-1.274	-1.274	-1,274	-1.274	-1,274	-1.274	-1,274	-15,293
9	Total Pension Costs	-1,274	-1,274	-1,274	26,754	-1,27 4 26,754	26.754	26.754	26,754	26,754	26,754	26,754	26,754	321,047
10	Total Payroll Related Taxes	26,754	26,754	26,754 92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	92,939	1,115,272
11	Total Other Benefits	92,939	92,939	92,939	92,939	52,535	32,333	92,553	32,333	52,555	02,000	02,000	02,000	.,,
12 13	Total Payroll-Related Costs	\$118,419	\$118,419	\$118.419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$118,419	\$1,421,026
14	Total Payloli-Related Costs	φ110,415	Ψ110, 410	\$ 110,110	4 ,	4	*****	• • •						
15														
16	Total Payroll-Related Costs to O & M	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	88,596	1,063,155
17														
18	Total Payroll-Related Costs to Const.	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	29,823	357,871
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														0
22	Other Payroll-Related Costs Charged													U
23														
24														
25			e002 270	6442 500	\$448.882	\$342,509	\$343.237	\$351,733	\$443,612	\$364,227	\$306.565	\$331,720	\$462 994	\$4,340,930
26	Total PR Costs and PR-Related to O&M	\$239,582	\$293,276	\$412,590	\$440,00Z	\$342,509	φ3 + 3,23/	ψυυ 1,7 υυ	φ 47 3,012	φυσ4,221	#550,505	\$ \$\$1,720	ψ-, σε, σε- ,	4.,5.3,500

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Person Responsible: D. Leppert

Total Payroll Costs - Woodhaven Water Division

<u>Line</u>	Function (A)	January 1998 <u>(B)</u>	February 1998 (C)	March 1998 (<u>D)</u>	April 1998 <u>(E)</u>	May 1998 <u>(F)</u>	June 1998 (G)	July 1998 (H)	August 1998 (<u>)</u>	September 1998 (১)	October 1998 (k)	November 1998 (<u>L)</u>	December 1998 <u>(M)</u>	Total 1998 <u>(N)</u>
1	Direct Payroll to O & M	\$4,492	\$5,808	\$8,582	\$5,105	\$5,465	\$5,405	\$4,972	\$7,460	\$9,787	\$1,653	\$5,208	\$8,677	\$72,613
2	Direct Payroll to Construction	-195	133	638	133	133	148	193	654	0	-295	0	808	2,350
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>3,655</u>	486	2,245	<u>462</u>	<u>685</u>	<u>1,156</u>	<u>852</u>	<u>1,134</u>	<u>-343</u>	6,1 45	147	<u>-2,030</u>	<u>14 594</u>
5														
6	Total Payroll Costs	\$7,952	\$6,427	\$11,464	\$5,700	\$6,283	\$6,708	\$6,017	\$9,248	\$9,444	\$7,503	\$ 5,35 5	\$7,455	\$89,557
7														
8														
9	Total Pension Costs	-41	-41	-41	-41	-4 1	-41	-41	-41	-4 1	-41	-41	- 4 1	-494
10	Total Payroli Related Taxes	610	610	610	610	610	610	610	610	610	610	610	610	7,322
11	Total Other Benefits	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	23,408
12														
13	Total Payroll-Related Costs	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$2,520	\$30,236
14														
15														
16	Total Payroll-Related Costs to O & M	1,461	1,461	1,461	1,461	1,461	1,461	1, 4 61	1,461	1,461	1,461	1,461	1,461	17,535
17														
18	Total Payroll-Related Costs to Const.	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,701
19	Total PR-Related Costs to Cost of Rem.													
20	Total PR-Related Costs to Cost of Rem.													0
21 22	Other Payroll-Related Costs Charged													0
23	Other Payron-Related Costs Charged													U
24														
25														
26	Total PR Costs and PR-Related to O&M	\$5,953	\$7,270	\$10,043	\$6,566	\$6,926	\$6,866	\$6,433	\$8,921	\$11,248	\$3,115	\$6,669	\$10,139	\$90,148

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Person Responsible: D. Leppert

Total Payroli Costs - Total Company

<u>Line</u>	Function (A)	January 1999 <u>{B)</u>	February 1999 (<u>C</u>)	M arch 1999 (<u>D)</u>	April 1999 <u>(E)</u>	May 1999 <u>(F)</u>	June 1999 <u>(G)</u>	July 1999 (<u>H)</u>	August 1999 (<u>I)</u>	September 1999 (J)	October 1999 <u>(k)</u>	November 1999 <u>(L)</u>	December 1999 <u>(M)</u>	Total 1999 <u>(N)</u>
1	Direct Payroll to O & M	\$298,661	\$259,711	\$254,164	\$258,144	\$251,213	\$264,439	\$263,633	\$402,727	\$311,942	\$251,631	\$254,967	\$450,883	\$3,522,115
2	Direct Payroll to Construction	22,161	27,845	36,664	30,311	34,423	33,003	40,696	58,000	16,347	48,028	53,348	39,980	440,804
3	Direct Payroli to Cost of Removal													. 0
4	Direct Payroll to Other Items -	<u>174,847</u>	<u>1,576</u>	<u>12,002</u>	<u>11,781</u>	<u>9,964</u>	<u>13,658</u>	<u>7,812</u>	<u>8,238</u>	<u>-25,896</u>	<u>2,948</u>	<u>3,440</u>	<u>10,469</u>	230 <u>839</u>
5														
6	Total Payroll Costs	\$495,669	\$289,132	\$302,830	\$300,235	\$295,600	\$311,100	\$312,141	\$468,964	\$302,393	\$302,607	\$311,755	\$501,332	\$4,193,758
7														
8	T. 18	4 400	4 400	4 400	4.400	4 455		4 400		4.405	4 407	4 407	4 407	10.075
9	Total Pension Costs	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,107	1,107	1,107	13,275
10	Total Payroll Related Taxes	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,843	26,844	322,117
11	Total Other Benefits	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	85,080	<u>85,080</u>	<u>85,080</u>	<u>85,080</u>	85,080	<u>85,079</u>	<u>1,020,959</u>
12 13	Total Payroll-Related Costs	\$113.029	\$113.029	\$113.029	\$113,029	\$113,029	\$113.029	\$113,029	\$113,029	\$113,029	\$113.030	\$113,030	\$113.030	\$1,356,351
14	Total Paylon-Keinten Costs	4115,025	\$113,025	\$110,029	\$110,025	φ113,023	φ113,023	Ψ113,029	₩119,023	ψ115,023	ψ110,000	\$115,000	\$115,050	41,550,551
15														
16	Total Payroll-Related Costs to O & M	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94,191	94.191	1,130,292
17		,	•		,			·	,				,	
18	Total Payroll-Related Costs to Const.	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,839	18,839	18,839	226,059
19	•													
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23	÷													
24														
25														
26	Total PR Costs and PR-Related to O&M	\$392,852	\$353,902	\$348,355	\$352,335	\$345,404	\$358,630	\$357,824	\$496,918	\$406,133	\$345,822	\$349,158	\$545,074	\$4,652,407

Woodhaven Water Division Rate Case Docket No. 00-

Period Reported: Forecasted 1999 Prior Year (1999) 12 Mo. Actual Schedule

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Page Person Responsible:

D. Leppert

Total Payroll Costs - Woodhaven Water Division

<u>Line</u>	Function (<u>A)</u>	January 1999 (<u>8)</u>	February 1999 <u>(C)</u>	M arch 1999 (<u>D)</u>	April 1999 <u>(E)</u>	May 1999 <u>(F)</u>	June 1999 (<u>G</u>)	July 1999 (H)	August 1999 (I)	September 1999 (괴)	October 1999 <u>(k)</u>	November 1999 (L)	December 1999 (M)	Total 1999 (N)
1	Direct Payroll to O & M	\$7,037	\$6,351	\$5,208	\$5,590	\$6,212	\$5,971	\$ 5,911	\$8,500	\$5,828	\$5,655	\$4,992	\$8,145	\$75,401
2	Direct Payroll to Construction	169	8	144	630	64	85	279	653	34	519	282	808	3,677
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>553</u>	<u>845</u>	<u>92</u>	<u>549</u>	<u> 305</u>	<u>1,055</u>	<u>1,149</u>	<u>1,402</u>	664	<u>1,096</u>	<u>951</u>	<u>872</u>	<u>9,533</u>
5								****	*** ***		A7 A74	** ***	#0 005	#00 A40
6	Total Payroll Costs	\$7,758	\$7,205	\$5,444	\$6,770	\$6,581	\$7,112	\$7,339	\$10,555	\$6,527	\$7,271	\$6,226	\$9,825	\$88,612
7														
8	Total Pension Costs	28	28	28	28	28	28	28	28	28	29	29	29	339
9		692	20 692	692	692	692	692	692	693		693	693	693	8,309
10	Total Payroli Related Taxes Total Other Benefits	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,335	2,335	28,030
11 12	I otal Other Benefits	2,330	2,330	2,330	2,330	2,550	2,550	2,550	2,000	2,000	2,550	2,000	2,000	2.0,000
13	Total Payroll-Related Costs	\$3,056	\$3,056	\$3,056	\$3,056	\$3.056	\$3,056	\$3,056	\$3,057	\$3,057	\$3,058	\$3,057	\$3,057	\$36,678
14	Total Layron Nomice Cooks	40,000	******	\$ 2,222	40,000	V-10-0	•-,							
15														
16	Total Payroll-Related Costs to O & M	2,605	2,605	2,605	2,605	2,605	2,604	2,604	2,605	2,605	2,606	2,605	2,605	31,259
17	·													
18	Total Payroll-Related Costs to Const.	451	451	451	451	451	452	452	452	452	452	452	452	5,419
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24	·													
25				*** ***	#n 4n-	* 0.04~	40 577	40 F42	£44.40F	60 422	\$8,261	\$7,597	\$10,750	\$106,660
26	Total PR Costs and PR-Related to O&M	\$9,642	\$8,956	\$7,813	\$8,195	\$8,817	\$8,575	\$8,515	\$11,105	\$8,433	₽ 8,261	37,597	∌10,75 0	\$100,000

Woodhaven Water Division Rate Case Docket No. 00-

Period Reported: Forecasted 2000

Schedule Page Person Responsible: WP-C11 Page 5 of 8 D. Leppert

Total Payroll Costs - Total Company

<u>Line</u>	Function (A)	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 <u>(F)</u>	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (<u>J</u>)	Projected October 2000 (k)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroll to O & M	\$287,957	\$283,266	\$309,850	\$274,729	\$304,882	\$299,773	\$289,852	\$307,667	\$278,590	\$287,983	\$294,954	\$288,215	\$3,507,717
2	Direct Payroll to Construction	55,371	54,608	60,569	55,215	60,334	60,420	59,632	63,725	59,259	59,409	61,401	59,333	709,277
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>6,876</u>	<u>6,766</u>	<u>7,481</u>	<u>6,865</u>	<u>8,875</u>	<u>8,831</u>	8,703	9,324	<u>8,339</u>	<u>7,626</u>	<u>7,654</u>	<u>7.316</u>	<u>94,655</u>
5													112124	
6	Total Payroll Costs	\$350,205	\$344,639	\$377,900	\$336,808	\$374,091	\$369,025	\$358,187	\$380,716	\$346,187	\$355,017	\$364,008	\$354,865	\$4,311,649
,														
9	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,294
10	Total Payroll Related Taxes	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	350,996
11	Total Other Benefits	92,174	92,174	92 <u>.174</u>	92,174	92,174	92,174	92,174	92,174	92,174	92,174	92,174	92 174	1,106,090
12	Total Ottigi Dellotta	<u> </u>	<u> </u>	ŽELII 1	<u> 22,773</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>v.,</u>	<u>+=,.,,</u>	111001000
13	Total Payroll-Related Costs	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$122,532	\$1,470,381
14				•			,							
15														
16	Total Payroll-Related Costs to O & M	109,770	109,932	108,557	109,792	108,611	108,591	108,773	107,828	108,859	108,824	108,327	108,804	1,306,667
17	·													
18	Total Payroll-Related Costs to Const.	12,762	12,599	13,975	12,739	13,921	13,941	13,759	14,704	13,673	13,707	14,205	13,728	163,714
19														
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroli-Related Costs Charged													0
23														
24 25														
25 26	Total PR Costs and PR-Related to O&M	\$397.727	\$393,198	\$418,407	\$384.521	\$413,493	\$408.364	\$398,625	\$415,495	\$387.449	\$396.807	\$403,280	\$397 A10	\$4.814.384
20	TOWN FR COSIS AND FR-REISIEG TO COM	4441,121	\$353,130	4410,401	#404,921	******	******	\$330,023	*- 10,430	4201,448	\$330,007	\$403,200	4997,019	47,017,304

Woodhaven Water Division Rate Case Docket No. 00-

Period Reported: Forecasted 2000

Schedule

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Page Person Responsible:

D. Leppert

Total Payroll Costs - Woodhaven Water Division

<u>Line</u>	Function (<u>A)</u>	Projected January 2000 (B)	Projected February 2000 (C)	Projected March 2000 (D)	Projected April 2000 (E)	Projected May 2000 (F)	Projected June 2000 (G)	Projected July 2000 (H)	Projected August 2000 (I)	Projected September 2000 (J)	Projected October 2000 (k)	Projected November 2000 (L)	Projected December 2000 (M)	Projected Total 2000 (N)
1	Direct Payroli to O & M	\$5,950	\$5,898	\$6,337	\$5,292	\$5,911	\$5,226	\$4,920	\$5,158	\$5,053	\$5,329	\$5,475	\$5,474	\$66,024
2	Direct Payroll to Construction	382	413	574	765	1,055	1634	1660	2,007	1,556	1,600	1,331	901	13,879
3	Direct Payroll to Cost of Removal													0
4	Direct Payroll to Other Items -	<u>402</u>	<u>399</u>	<u>428</u>	<u>358</u>	399	<u>353</u>	<u>333</u>	<u>349</u>	<u>342</u>	<u>360</u>	<u>370</u>	<u>370</u>	<u>4.462</u>
5					** ***			****		** ***		** 473	40.745	
6	Total Payroll Costs	\$6 ,734	\$6,709	\$7,339	\$6,415	\$7,366	\$7,214	\$6,913	\$7,514	\$6,951	\$7,288	\$7 ,177	\$6,745	\$84,365
/ D														
9	Total Pension Costs	27	27	27	27	27	27	27	27	27	27	27	27	323
10	Total Payroll Related Taxes	597	597	597	597	597	597	597	597		597	597	597	7,162
11	Total Other Benefits	2,116	<u>2.116</u>	<u>2,116</u>	2,116	2,116	2,116		2,116	2,116	2,116	2,116		25,397
12	· • • • • • • • • • • • • • • • • • • •		21112						4.4					
13	Total Payroll-Related Costs	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$2,740	\$32,882
14														
15														
16	Total Payroll-Related Costs to O & M	2,632	2,621	2,584	2,540	2,473	2,339	2,333	2,253	2,357	2,347	2,409	2,508	29,398
17											***			
18	Total Payroll-Related Costs to Const.	108	119	156	200	267	401	407	487	383	393	331	232	3,483
19	Total PR-Related Costs to Cost of Rem.													n
20 21	TOTAL PR-Related Costs to Cost of Reni.													
22	Other Payroll-Related Costs Charged													0
23														
24														
25														
26	Total PR Costs and PR-Related to O&M	\$8,582	\$8,519	\$8, 9 21	\$7,832	\$8,384	\$7,566	\$7,254	\$7,412	\$7,411	\$7,676	\$7,884	\$7,982	\$95,422

Woodhaven Water Division Rate Case Docket No. 00-

Period Reported: Forecasted 2001

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Person Responsible:

D. Leppert

Total Payroll Costs - Total Company

<u>Line</u>	Function (<u>A)</u>	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 <u>(E)</u>	Projected May 2001 (F)	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (J)	Projected October 2001 <u>(k)</u>	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$321,474	\$316,236	\$345,915	\$306,705	\$340,369	\$334,665	\$323,590	\$343,477	\$311,016	\$321,502	\$329,285	\$321,762	\$3,915,995
2	Direct Payroll to Construction	37,135	36,624	40,621	37,030	40,464	40,522	39,993	42,738	39,743	39,843	41,179	39,793	475,685
3	Direct Payroll to Cost of Removal												*	0
4	Direct Payroll to Other Items -	10,632	10,365	<u>10.777</u>	<u>8,542</u>	<u>10,110</u>	<u>9,205</u>	<u>8,088</u>	<u>8,298</u>	<u>6,470</u>	<u>7,928</u>	<u>7,748</u>	<u>8,017</u>	<u>106,181</u>
5														
6	Total Payroll Costs	\$369,241	\$363,225	\$397,313	\$352,278	\$390,943	\$384,392	\$371,671	\$394,514	\$357,229	\$369,273	\$378,212	\$369,572	\$4,497,862
7														
8	Total Pension Costs	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1.108	1.108	1,108	13,294
9			30,424	30.424	30,424	30,424	30,424	30,424	30,424	30.424	30,424	30,424	30,424	365,085
10	Total Payroll Related Taxes	30,424	•	. ,		•		93,963	93,963	93,963	93,963	93,963	93.963	1,127,553
11	Total Other Benefits	93,963	93,963	93,963	93,963	93,963	93,963	33,303	33,363	33,303	50,500	93,903	33,303	1,121,555
12	Total Payroll-Related Costs	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125,494	\$125.494	\$125,494	\$125,494	\$125,494	\$125.494	\$1,505,933
13 14	Total Payron-Related Costs	\$123,434	Ø125,454	\$125,757	\$125,454	\$125 ,454	\$123,434	\$120,157	\$120,101	4 120, 10 1	4,20,.01	• .=-,	* (**-)	7 .,
15														
16	Total Payroll-Related Costs to O & M	117,454	117,627	116,155	117,477	116,213	116,192	116,386	115,376	116,479	116,442	115,909	116,420	1,398,129
17	Total Fayron Rolland Bobbs to 6 a m	(,,,	,	,		,	,							
18	Total Payroll-Related Costs to Const.	8,041	7,867	9,339	8,017	9,281	9,303	9,108	10,119	9,016	9,053	9,585	9,075	107,803
19	•													
20	Total PR-Related Costs to Cost of Rem.													0
21														
22	Other Payroll-Related Costs Charged													0
23														
24														
25														** *** ***
26	Total PR Costs and PR-Related to O&M	\$438,928	\$433,863	\$462,070	\$424,183	\$456,582	\$450,857	\$439,976	\$458,853	\$427,495	\$437,944	\$445,194	\$438,182	\$5,314,125

Woodhaven Water Division Rate Case Docket No. 00-

Period Reported: Forecasted 2001

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Person Responsible:

D. Leppert

Total Payroll Costs - Woodhaven Water Division

<u>Line</u>	Function (A)	Projected January 2001 (B)	Projected February 2001 (C)	Projected March 2001 (D)	Projected April 2001 (E)	Projected May 2001 <u>(F)</u>	Projected June 2001 (G)	Projected July 2001 (H)	Projected August 2001 (I)	Projected September 2001 (<u>J)</u>	Projected October 2001 (k)	Projected November 2001 (L)	Projected December 2001 (M)	Projected Total 2001 (N)
1	Direct Payroll to O & M	\$6,417	\$6,361	\$6,835	\$5,707	\$6,375	\$5,636	\$5,306	\$5,563	\$5,450	\$5,747	\$5,905	\$5,903	\$71,205
2	Direct Payroll to Construction	\$331	\$357	\$496	\$662	\$913	\$1,414	\$1,436	\$1,736	\$1,346	\$1,384	\$1,152	\$780	12,006
3	Direct Payroll to Cost of Removal	•												0
4	Direct Payroll to Other Items -	279	<u>282</u>	<u>327</u>	<u>324</u>	<u>397</u>	<u>476</u>	<u>470</u>	540	<u>456</u>	<u>474</u>	<u>431</u>	<u>354</u>	<u>4.812</u>
5														
6	Total Payroll Costs	\$7,026	\$7,000	\$7,657	\$6,693	\$7,685	\$7,527	\$7,213	\$7,840	\$7,252	\$7,604	\$7,488	\$7,037	\$88,024
7														
8							07	07	0.7	2.7	27	27	27	. 323
9	Total Pension Costs	27	27	27	27	. 27	27	27	27	27	27			
10	Total Payroll Related Taxes	597	597	597	597	597	597	597	597	597	597	597	597	7,162
11	Total Other Benefits	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2.159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>2,159</u>	<u>25,913</u>
12													** ***	***
13	Total Payroll-Related Costs	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$2,783	\$33,398
14														
15													0.047	00.070
16	Total Payroll-Related Costs to O & M	2,747	2,735	2,696	2,650	2,580	2,441	2,435	2,351	2,460	2,449	2,514	2,617	30,676
17														0.704
18	Total Payroll-Related Costs to Const.	36	48	87	133	203	342	348	432	323	334	269	166	2,721
19														0
20	Total PR-Related Costs to Cost of Rem.													U
21														^
22	Other Payroll-Related Costs Charged													0
23														
24														
25											** ***	-0.440	20 20 2	#404 0B0
26	Total PR Costs and PR-Related to O&M	\$9,164	\$9,096	\$9,531	\$8,357	\$8,956	\$8,077	\$7,741	\$7,914	\$7,910	\$8,196	\$8,419	\$8,521	\$101,882

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1997 - 2001

> 1998 vs 1997 Total Co.

Woodhaven Water

1999 vs 1998 Total Co.

Woodhaven Water

2000 vs 1999 Total Co.

Woodhaven Water

2001 vs 2000 Total Co.

Woodhaven Water

Comparison of Actual Payroll Costs in Prior Years Variance Explanations

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Taxes Other Than Income Taxes - Total Company

Workpaper WP-C18
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Person Responsible: D. Leppert

Proposed Test Year Period: Future Period Reported: 1998 - 2001 Prior Year (1999) 12 Mo. Actual

Monthly / Average Balances for Accrued Property Taxes

<u>Line</u>	Municipality (<u>A)</u> 1998	Beginning Balance (<u>B)</u>	January (<u>C)</u>	February (D)	March (E)	April (F)	May (G)	June (H)	July <u>(i)</u>	August	September (K)	October (L)	November (M)	December (N)	Ave. Monthly Balance (O)
1 2 3 4 5 6	Accrued Property Taxes	\$530,333	\$570,080	\$609,830	\$649,583	\$689,330	\$729,080	\$646,508	\$557,468	\$317,831	\$357,584	\$397,331	\$437,078	\$476,834	\$536,067
8 9 10 11 12 13 14	1999 Accrued Property Taxes	476,834	516,230	555,980	595,733	635,480	579,038	618,791	530,196	460,911	383,609	431,679	479,749	\$527,819	\$ 522,465
16 17 18 19 20 21 22 23	Projected 2000 Accrued Property Taxes	527,819	527,819	527,819	527,819	527.819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	\$ 527,819
24 25	Projected 2001 Accrued Property Taxes	527,819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	527,819	\$527,819

CONSUMERS ILLINOIS WATER COMPANY
Woodhaven Water Division

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1998 - 2001 Prior Year (1999) 12 Mo. Actual Workpaper Page

Person Responsible:

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Taxes Other Than Income Taxes - Woodhaven Division

Monthly / Average Balances for Accrued Property Taxes

<u>Line</u>	Year (<u>A)</u> 1998	Beginning Belance (<u>B)</u>	January (C)	February (<u>D)</u>	March (<u>E)</u>	April (<u>F)</u>	May (<u>G)</u>	June (H)	July (I)	August	September	October (<u>L)</u>	November (<u>M)</u>	December	Ave. Monthly Balance (O)
1 2 3 4 5 6	Accrued Property Taxes	\$16,068	\$17,272	\$18,477	\$1 9,681	\$20,885	\$22,090	\$19,588	\$16,890	\$9,630	\$10,834	\$12,038	\$ 13, 24 3	\$14,436	\$16,241
8 9 10 11 12 13 14	1999 Accrued Property Taxes	14,436	17,156	18,477	19,798	21,119	19,243	20,564	17,620	15,317	12,749	14,346	15,944	\$ 17,541	\$17 ,255
16 17 18 19 20 21 22 23	Projected 2000 Accrued Property Taxes	17,541	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	\$ 17,243
24 25	Projected 2001 Accrued Property Taxes	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	\$17,218

CONSUMERS ILLINOIS WATER COMPANY Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1999 - 2001 Prior Year (1999) 12 Mo. Actual

Workpaper Page

WP-D1 1 of 1 F Simpson

Person Responsible:

Monthly Balances for Common Equity

Prior Year	(1999) 12 Mo. Actual				Monthly E	alances 1	ror Comm	on Equity	′						Future Test Yr
<u>Line</u>	Common Equity Components (A)	Beginning Balance (B)	January <u>(C)</u>	February (D)	March (E)	April (E)	May (G)	June (<u>H)</u>	July (1)	August (<u>J)</u>	September (<u>K)</u>	October (L)	November (M)	December (N)	12 Months of Ave, Monthly Balances (Q)
1	1999														
2	Common Equity:												0.000.000	ec oco coo	
3	Common Stock	\$2,983,600	2,983,600	2,983,600	2,983,600	2 983 600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600 8,966,400	
4	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400 14,594,938	13.768.171	
5	Other Paid-In Capital	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	13,688,161	14,094,936	13,700,171	
6	Retained Earnings								444.000	444 000	444.000	414.000	411.929	411,929	
7	Appropriated	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	11,704,884	11,869,156	
8	Unappropriated	10,659,502	10,812,218	11,044,646	11,393,080	<u>11,596,455</u>	11,265,335	<u>11,521,781</u>	<u>12,271,103</u>	<u>11.474.434</u>	<u>12,011,669</u>	<u>12,273,519</u>	11,704,004	11,009,130	
9								07.574.074	38,321,193	37.524.524	38.061,759	38,323,609	38,661,751	37,999,256	
10	Total Common Equity	36,709,592	36,862,308	37,094,736	37,443,170	37,646,545	37,315,425	37,571,871	38,321,193	31,324,324	36,001,739	36,323,009	30,001,731	37,333,230	
11															
12															
13															
14	Projected 2000														
15	Common Equity:					0.000.000	0.000.000	5 000 000	2,983,600	2.983,600	2,983,600	2,983,600	2.983.600	\$2,983,600	
16	Common Stock	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600 8,966,400	8.966.400	8,966,400	8.966.400	8,966,400	8,966,400	8,966,400	
17	Premium on Capital Stock	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400	8,966,400		13.827.468	13,835,939	13,844,410	13,852,881	13,861,352	13,869,823	
18	Other Paid-in Capital	13,768,171	13,776,642	13,785,113	13,793,584	13,802,055	13,810,526	13,818,997	13,627,400	13,035,939	13,044,410	13,002,001	10,001,002	10,000,020	
19	Retained Earnings:				411.929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411.929	411.929	
20	Appropriated	411,929	411,929	411,929			13,085,336	13,363,668	13,720,054	14,096,501	14,420,838	14,712,644	14,934,200	15,133,629	
21	Unappropriated	11,869,156	<u>12,160,528</u>	<u>12.379.493</u>	12,587,232	<u>12,842,697</u>	13,060,330	13,303,000	10,720,004	14,030,301	14,420,000	17,114,231	11,001,555	19,100,500	
22	F	27 200 250	38.299.099	38.526.535	38,742,745	39.006.681	39,257,791	39.544.594	39.909.451	40,294,369	40,627,177	40.927.454	41.157.481	41,365,381	
23	Total Common Equity	37,999,256	36,299,099	30,320,533	30,142,143	35,000,001	35,231,131	33,344,034	00,000,401	10,201,000	,	,	,,		
24															
25															
26	D-1-4-4 D004														
27	Projected 2001														
28	Common Equity: Common Stock	2.983.600	2,983,600	2.983,600	2,983,600	2,983,600	2.983.600	2.983.600	2,983,600	2,983,600	2,983,600	2,983,600	2,983,600	\$2,983,600	
29		8.966.400	8,966,400	8,966,400	8,966,400	8.966.400	8,966,400	8,966,400	8,966,400	8.966,400	8,966,400	8,965,400	8,966,400	8,966,400	
30	Premium on Capital Stock Other Paid-In Capital	13.869.823	13,878,284	13,886,744	13,895,205	13.903.665	13,912,126	13,920,586	13,929,047	13,937,507	13,945,967	13,954,428	13,962,888	13,971,349	
31	Retained Earnings:	15,665,625	13,014,204	10,000,144	10,000,200	10,000,000	,	,	,						
32 33	Appropriated	411,929	411,929	411,929	411.929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	411,929	
33 34	Unappropriated	15,133,629	15,342,629	15,499,629	15,215,879	15 399 879	15,573,879	15,341,129	15,597,129	15,867,129	15 667 379	15,877,379	16,036,379	15,748,007	
35	Опарргорласо	10,100,020	15,542,020	10, 100,020											
36	Total Common Equity	41,365,381	41.582.842	41,748,302	41,473,013	41 665 473	41,847,934	41,623,644	41,888,105	42,166,565	41,975,275	42,193,736	42,361,196	42,081,285	
37	total Continon Equity	77,000,007													
38	Average Monthly Balances - 2001		\$41,474,112	\$41,665,572	\$41,610,658	\$41,569,243	\$41,756,704	\$41,735,789	\$41,755,875	\$42,027,335	\$42,070,920	\$42,084,506	\$42,277,466	\$42,221,241	<u>\$41.854.118</u>

Woodhaven Water Division Rate Case Docket No. 00Workpaper

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Page Person Responsible: 1 of 2 F. Simpson

Monthly Balances for Short-term Debt

Proposed Test Year Period: Future Period Reported: 1999 - 2001 Prior Year (1999) 12 Mo. Actual

<u>Line</u>	Year / Bank <u>(A)</u>	Beginning Balance (B)	January (<u>C)</u>	February (D)	March <u>(E)</u>	April <u>(F)</u>	May (G)	June (<u>H)</u>	July <u>(l)</u>	(<u>7)</u> August	September (<u>K)</u>	October (L)	November (M)	December (N)	Future Test Yr. 12 Month Weighted Ave. (Q)
1	1999														
2	First of America Bank	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,000,000	\$1,000,000				\$1,500,000		\$2,500,000	\$1,653,846
3	Mellon Bank	0	0	o	0	0	0	0	0	0	0	0	. 0	0	0
4	CoBank	ō	0	<u>0</u>	0	Õ	ō	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>	ō	ō
5								** ***	44 000 000	*4 500 000	#4 500 000	#4 EDO DOD	en 500 000	£2 E00 000	\$1,653,846
6	Total	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,500,000	\$1,500,000	\$1,500,000	\$2,500,000	\$2,500,000	OF-0, CC0, 1 tp
7															
8															
	Designated 2000														
10	Projected 2000 First of America Bank	es 600 000	\$3.000.000	¢2 500 000	\$3,000,000	\$3.000.000	\$4.000,000	\$0	\$0	\$100,000	\$1,400,000	\$2.100.000	\$2,500,000	\$2,900,000	\$2,076,923
11 12	Melion Bank	\$2,500,000 0	\$3,000,000	\$2,300,000	\$5,000,000 0	000,000,00	0	0	0	0	0	0	0	0	
13	CoBank	0	0	0	0	0	ō	<u>o</u>	0	o O	0	0	0	Q	. <u>o</u>
14	COBAIIK	¥	=	_	-	_	_	_	_	_	_	_			
15	Total	\$2,500,000	\$3,000,000	\$2,500,000	\$3,000,000	\$3,000,000	\$4,000,000	\$0	\$0	\$100,000	\$1,400,000	\$2,100,000	\$2,500,000	\$2,900,000	\$2,076,923
16															
17															
18															
19	Projected 2001														
20	First of America Bank	\$2,900,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000				\$2,400,000	\$2,400,000			\$2,438,462
21	Mellon Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CoBank	<u>0</u>	ō	<u>o</u>	<u>0</u>	<u>o</u>	<u>0</u>	Ō	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>
23					** *** ***	60 400 000	80 400 000	## 400 ODO	en 400 000	e 2 400 000	\$2,400,000	\$2.400.000	\$2.400.000	\$2.400.000	\$2,438,462
24	Total	\$2,900,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	Ψ2,400,000	φ2,455,452
25															
26 27															
27 28															
	Projected Ave. Future Test	Vr 12 Mo	onths of Ave	Monthly B	alances:										
29 30	First of America Bank	11 12 IVIU				\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	2,420,833
31	Mellon Bank		0	0	0	0	0	0	0	0	0	0	0	0	0
32	CoBank		ō	ō	ō	0	<u>o</u>	0	<u>o</u>	Q	<u>o</u>	<u>0</u>	<u>o</u>	Õ	<u>0</u>
33	Condition		_	_	-	-	_	_	_						
34	Total		\$2,650,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,420,833

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1999 - 2001 Prior Year (1999) 12 Mo. Actual Workpaper
Page
Person Responsible:

WP-D2 2 of 2 F. Simpson

Monthly Balances for Construction-work-in-progress - Total

<u>Line</u>	Year <u>(A)</u>	Beginning Balance (<u>B)</u>	Janu ary <u>(C)</u>	February (<u>D)</u>	March <u>(E)</u>	April <u>(F)</u>	May (<u>G)</u>	June (<u>H)</u>	July (I)	August (J)	September (K)	October (L)	November (M)	December (N)
1	<u>1999</u>	\$712,300	\$720,184	\$1,013,151	\$1,438,981	\$1,745,806	\$935,832	\$2,028,918	\$2,555,247	\$2,994,431	\$1,967,828	\$2,799,123	\$3,120,240 ·	\$2,242,911
2	Projected 2000	2,242,911	2,352,015	2,396,420	2,934,110	3,436,721	4,557,776	5,740,240	6,971,636	5,466,554	6,535,410	7,624,057	8,717,511	819,715
3	Projected 2001	819,715	819,715	819,715	819,715	819,715	819,715	819,715	819,715	819,715	819,715	819,715	819,715	819,715

WP-H1

Please Refer to Section 4

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 1999

29

Workpaper WP-H10
Page 1 of 1
Person Responsible: D. Leppert

Comparison of Budgeted Non-Payroll Expense to Actual

Line 1 Explanations for percentage differences of 15% or more: 2 3 1999 -Employee Benefits: Capitalized benefits budgeted here; actuals booked to Miscellaneous Expense. Electricity - ComEd missed a billing during year; catch-up occurred in 2000. 8 Chemicals: 9 Inventory adjustment for cylinder deposits booked in November. 10 Contractual Services: 11 Legal - low budgeted amount; made attempts to collect bad debt. 12 Other - GPU billings - budgeted under 'Other Expense' actuals booked here mid-year for better analysis. 13 14 Higher premiums during 1999. 15 Miscellaneous: 16 Capitalized benefits booked here; budgeted in Benefits. 17 18 19 20 21 22 23 24 25 26 27 28

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1997 - 1999

Budgeted Payroll Expense

Line		Actual <u>Payroll</u>	Budget <u>Payroll</u>	<u>Variance</u>	Percentage
1	Explanations for percentage differences of 15% or more:				
2					
3	<u> 1997 - </u>				
4					
5	Total Company	\$3,178,596	\$3,302,000	-\$123,404	-3.88%
6	•				
7		00.007	00.000	6 267	6.649/
8	Woodhaven Water	96,367	90,000	6,367	6.61%
9					
10 11					
12	1998 -				
13	1880 -				
14	Total Company	3,277,775	2,676,000	601,775	18.36%
15	Total Company	4,2	_,_,_,_,_		
16					
17	Woodhaven Water	72,613	85,000	-12,387	-17.06%
18					
19					
20					
21	<u> 1999 - </u>				
22					
23	Total Company	3,522,115	3,241,276	280,839	7.97%
24					
25		75 404	04.047	40.404	42.000/
26	Woodhaven Water	75,401	64,917	10,484	13.90%

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Page 1 of 3
Person Responsible: D. Leppert

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1997 - 1999

Workpaper Page

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Person Responsible:

D. Leppert

Budgeted Payroll Expense - Total Company

Line	Month (A)
1	January
2 3	February
4	' ' ' ' ' '
5	March
6	
7	April
8 9	May
10	"""
11	June
12	1
13	July
14	
15	August
16	1
17	September
18	
19	October
20	November
21 22	November
23	December
24	SUB-TOTAL:
2 4 25	SSB TOTAL
26	1
27	
28	Total Payroll Expense by Month
29	

Actual 1997 Payroll Exp. By Month		1997 Budget Payroll Exp. By Month	
(D)	!	(E)	
\$199,364		\$226,000	
270,992		264,000	
266,080		256,000	
379,580		359,000	
218,475		259,000	
247,739		263,000	
227,549		257,000	
222,887		253,000	
346,919		288,000	
220,280		317,000	
226,665		265,000	
<u>352,066</u> 3,178,596	1	<u>295,000</u> 3,302,000	
\$3,178,596	5	\$3,302,000	

Actual 1998		1998 Budget
Payroll Exp.		Payroll Exp.
By Month		By Month
(F)		(G)
\$150,986		\$196,000
204,680		222,000
323,994		243,000
360,286		283,000
253,913		207,000
254,641		226,000
263,137		212,000
355,016		218,000
275,631		258,000
217,969		197,000
243,124		202,000
374,398		212,000
3,277,775		2,676,000
0,211,170		
\$3,277,775	1	\$2,676,000
]	

Actual 1999		1999 Budget
Payroll Exp.		Payroll Exp.
By Month	i	By Month
(F)	İ	(G)
\' /		(=)
\$298,661		\$265,108
259,711		253,707
254,164		283,863
258,144		270,848
251,213		260,909
264,439		276,316
263,633		276,536
402,727		275,787
311,942		268,125
251,631	,	256,096
254, 9 67		269,83
450,883		284,149
3,522,115		3,241,276
\$3,522,115		\$3,241,27
	J	

	By Month (G)
	\$265,108
	253,707
	283,863
	270,848
	260,909
	276,316
	276,536
	275,787
	268,125
ŕ	256,096
	269,832
	<u>284,149</u> 3,241,276
!	\$3,241,276

Woodhaven Water Division Rate Case Docket No. 00-

Proposed Test Year Period: Future Period Reported: 1997 - 1999 Workpaper Page WP-H11 3 of 3

Person Responsible:

D. Leppert

Budgeted Payroll Expense - Woodhaven Water Division

ine	Month
	(A)
1	January
2	February
4	
5	March
6	
7	April
8	-
9	May
10	1
11	June
12	
13	July
14	1
15	August
16	
17	September
18	1
19	October
20	·
21	November
22	
23	December
24	SUB-TOTAL:
25	[
26	
27	
28	Total Payroll Expense by Month
29	

Actual 1997 Payroll Exp. By Month (B)	Actual 1998 Payroll Exp. By Month (D)	1998 Budget Payroll Exp. By Month (E)
\$5,450	\$4,49 2	\$6,000
8,668	5,808	7,000
7,361	8,582	7,000
12,709	5,105	7,000
7,686	5,465	7,750
7,376	5,405	7,750
6,751	4,972	7,750
6,929	7,460	7,750
10,547	9,787	7,000
6,331	1,653	7,000
5,931	5,208	7,000
<u>10,629</u> 96,367	<u>8,677</u> 72,613	<u>6,000</u> 85,000
\$96,367	\$72,613	\$85,000
	L	L

Actual 1999		1999 Budget
Payroll Exp.		Payroll Exp.
By Month		By Month
(F)		(G)
\$7,037		\$5,885
6,351		5,598
5,208		6,346
5,590		5,903
6,212		5,477
5,971		5,337
5,911		4,995
8,500		5,519
5,828		5,107
5,655		3,971
4,992		4,700
8,1 <u>45</u>		6,079
75,401		64,917
		, , , , ,
\$75,401		\$64,917